

## Attachment C

1	FISCAL YEAR	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
2														
3	WATER SUPPLY													
4	Purchases (CCF)	4,859,576	4,600,987	4,757,199	4,785,384	4,709,184	4,210,399	4,419,628	4,530,119	4,584,480	4,524,882	4,466,059	4,408,000	4,350,696
5	Sales (CCF)	4,609,893	4,411,473	4,670,827	4,770,922	4,458,594	3,866,832	4,146,876	4,233,253	4,284,052	4,228,359	4,173,391	4,119,137	4,065,588
6														
7	BILL AND RATE CHANGES													
8	Variable Charge (Supply)	0%	0%	0%	0%	0%	16%	10%	9%	0%	3%	8%	5%	4%
9	Residential Variable Charge (Distribution)	3%	1%	0%	0%	0%	4%	2%	10%	19%	15%	12%	12%	13%
10	System Average Rate	4%	5%	1%	-1%	-1%	11%	5%	7%	10%	11%	10%	10%	10%
11	Average Customer Bill (projected)								9.5%	10%	10%	10%	10%	10%
12														
13	STARTING RESERVES													
14	Reappropriations (Non-CIP)	-	-	258,000	70,000	41,000	-	-	-	-	-	-	-	-
15	Commitments (Non-CIP)	177,273	284,034	442,000	796,000	444,000	1,766,000	2,737,000	2,663,000	2,663,000	2,663,000	2,663,000	2,663,000	2,663,000
16	Restricted for Debt Service	3,260,000	3,260,000	3,260,000	3,260,000	2,906,000	2,906,000	2,813,000	2,678,000	2,678,000	2,678,000	2,678,000	2,678,000	2,678,000
17	Emergency Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
18	Reappropriations & Commitments	13,266,000	11,326,000	15,090,505	11,036,000	10,147,000	12,168,000	16,066,000	12,245,000	12,245,000	12,245,000	12,245,000	12,245,000	12,245,000
19	Capital Reserve	2,726,096	2,726,096	2,726,096	5,726,096	10,082,345	9,546,942	6,961,000	3,500,000	3,481,188	971,810	3,170,757	3,177,768	4,998,498
20	Rate Stabilization Reserve	4,069,437	4,069,437	9,069,437	9,069,437	9,069,437	9,069,437	6,069,000	4,000,000	1,000,000	-	-	-	-
21	Operations Reserve	12,734,948	13,741,000	12,839,358	13,664,023	14,081,995	13,829,986	7,957,000	7,076,000	6,153,654	5,618,778	8,752,299	10,175,557	11,127,198
22	Unassigned	7,056,052	7,182,707	7,384,714	5,171,932	6,263,962	162,355	-	-	-	-	-	-	-
23	TOTAL STARTING RESERVES	43,289,806	42,589,274	46,070,109	48,793,488	53,035,739	49,448,720	42,603,000	32,162,000	28,220,842	24,176,588	29,509,055	30,939,325	33,711,696
24														
25	REVENUES													
26	Net Sales	44,078,960	44,134,246	47,136,524	47,434,047	44,058,867	42,570,047	48,085,282	52,524,232	59,357,814	64,755,068	70,587,703	76,304,875	82,501,801
27	Other Revenues and Transfers In	4,116,200	5,218,976	3,927,307	3,294,442	2,950,590	2,620,375	3,876,773	3,972,528	4,041,412	4,115,953	4,187,455	4,243,357	4,309,723
28	TOTAL REVENUES	48,195,160	49,353,223	51,063,831	50,728,489	47,009,457	45,190,422	51,962,056	56,496,760	63,399,226	68,871,021	74,775,158	80,548,232	86,811,524
29														
30	EXPENSES													
31	Water Purchases	21,957,711	21,210,399	21,773,295	21,935,250	21,248,651	21,744,025	24,651,258	27,611,181	27,955,334	28,415,924	29,990,202	31,157,447	31,960,829
32	Operating Expenses													
33	Administration													
34	Allocated Charges	2,809,112	3,418,006	3,751,618	3,848,781	4,181,415	4,176,701	5,236,342	5,045,617	5,353,569	5,567,712	5,790,421	6,022,037	6,262,919
35	Rent	1,775,774	1,832,599	1,904,070	2,225,372	2,270,000	2,365,000	2,483,250	2,642,178	2,747,865	2,857,780	2,972,091	3,090,975	3,214,614
36	Debt Service	3,222,669	3,220,858	3,220,638	3,222,834	3,219,993	3,222,938	3,220,173	3,219,316	3,219,331	2,563,683	2,565,598	2,563,503	2,566,323
37	Transfers and Other Adjustments	393,602	438,322	474,953	267,645	137,903	945,092	1,822,487	822,535	1,111,432	1,123,967	1,136,817	1,149,987	1,163,487
38	Subtotal, Administration	8,201,161	8,909,784	9,351,279	9,564,641	9,809,311	10,709,731	12,762,252	11,729,646	12,432,197	12,113,142	12,464,926	12,826,502	13,207,342
39	Resource Management	922,558	963,976	1,159,106	1,215,567	1,261,514	1,590,945	1,427,567	1,542,058	1,665,731	1,732,360	1,801,655	1,873,721	1,948,670
40	Operations and Mtc	5,725,236	5,964,589	7,010,251	7,400,625	7,195,632	7,531,468	9,121,406	10,088,250	11,141,275	11,586,926	12,050,403	12,532,419	13,033,716
41	Engineering (Operating)	354,597	383,877	401,902	662,832	492,438	508,307	637,696	681,187	727,644	756,750	787,020	818,500	851,240
42	Customer Service	1,625,332	1,620,421	1,865,571	2,053,820	2,058,662	2,272,586	2,541,599	2,766,785	3,011,922	3,132,399	3,257,695	3,388,002	3,523,522
43	Subtotal, Operating Expenses	16,828,885	17,842,648	19,788,109	20,897,485	20,817,557	22,613,037	26,490,520	26,807,925	28,978,769	29,321,577	30,361,698	31,439,145	32,564,490
44	Capital Program Contribution^	8,169,097	10,999,812	2,890,544	4,356,249	10,015,866	12,432,100	8,227,278	6,000,000	8,000,000	8,000,000	10,000,000	11,000,000	14,000,000
45	TOTAL EXPENSES	46,955,693	50,052,859	44,451,948	47,188,984	52,082,074	56,789,162	59,369,056	60,419,106	64,934,102	65,737,501	70,351,900	73,596,591	78,525,320
46														
47	ENDING RESERVES													
48	Reappropriations (Non-CIP)	-	258,000	70,000	41,000	-	-	-	-	-	-	-	-	-
49	Commitments (Non-CIP)	284,034	442,000	796,000	444,000	1,766,000	2,737,000	2,663,000	2,663,000	2,663,000	2,663,000	2,663,000	2,663,000	2,663,000
50	Restricted for Debt Service	3,260,000	3,260,000	3,260,000	2,906,000	2,906,000	2,813,000	2,678,000	2,678,000	2,678,000	2,678,000	2,678,000	2,678,000	2,678,000
51	Emergency Plant Replacement	-	-	-	-	-	-	-	-	-	-	-	-	-
52	Reappropriations & Commitments	11,326,000	15,090,505	11,036,000	10,147,000	12,168,000	16,066,000	12,245,000	12,245,000	12,245,000	12,245,000	12,245,000	12,245,000	12,245,000
53	Capital Reserve	2,726,096	2,726,096	5,726,096	10,082,345	9,546,942	6,961,000	3,500,000	3,481,188	971,810	3,170,757	3,177,768	4,998,498	963,229
54	Rate Stabilization Reserve	4,069,437	4,069,437	9,069,437	9,069,437	9,069,437	6,069,000	4,000,000	1,000,000	-	-	-	-	-
55	Operations Reserve	13,741,000	12,839,358	13,664,023	14,081,995	13,829,986	7,957,000	7,076,000	6,153,654	5,618,778	8,752,299	10,175,557	11,127,198	11,913,403
56	Unassigned	7,182,707	7,384,714	5,171,932	6,263,962	162,355	-	-	-	-	-	-	-	-
57	TOTAL ENDING RESERVES	42,589,274	46,070,109	48,793,488	53,035,739	49,448,720	42,603,000	32,162,000	28,220,842	24,176,588	29,509,055	30,939,325	33,711,696	30,462,632
	^ Capital Program Contribution represents CIP funding transferred from the Operations Reserve to the CIP Reserve beginning in FY 2021													

## Attachment C

## Water Utility Capital Improvement Program (CIP) Financial Details

		Reappropriated & Carried Forward from Previous Years & Accruals (A)			Current Year Estimate (B)	Current Year Funding (B-A)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Project #	Project Name										
ONE TIME PROJECTS											
WS-07000	Regulation Station Imp.	233,538	233,539	1	-	-	-	-	-	-	
WS-07001	Water Recycling Facilities		-	-							
WS-08001	Water Reservoir Coating		-	-							
WS-09000	Seismic Water System	1,330,574	1,630,574	300,000	-	-	-	-	8,776,412	7,776,412	
Subtotal, One-time Projects		1,564,113	1,864,113	300,000	-	-	-	-	8,776,412	7,776,412	
WATER MAIN REPLACEMENT PROGRAM											
WS-14001	WMR - Project 28	1,226,970	1,226,970	0	-	-	-	-	-	-	
WS-15002	WMR - Project 29	5,419,782	5,419,782	0							
WS-16001	WMR - Project 30	419,629	844,629	425,000	4,959,000	-	-	-	-	-	
WS-19001	WMR - Project 31			-	447,950	472,139	6,952,696	-	-	-	
WS-XXXXX	WMR - Project 32						485,035	682,207	11,056,610	829,240	
WS-XXXXX	WMR - Project 33										
Subtotal, Water Main Replacement Prog.		7,066,380	7,491,381	425,001	5,406,950	472,139	7,437,731	682,207	11,885,855		
		Reappropriated / Carried Forward from Previous Years			Current Year Estimate	Current Year Funding	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
ONGOING PROJECTS											
WS-80014	Services/Hydrants	-	412,000	412,000	424,000	437,000	450,000	464,000	464,000	464,000	
WS-80015	Water Meters	20	367,460	367,440	342,270	407,130	404,930	427,630	412,000	412,000	
WS-02014	W-G-W Utility GIS Data	684,752	1,213,552	528,800	544,000	560,000	583,000	600,000	600,000	600,000	
WS-13002	Equipment/Tools	50,000	100,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	
WS-11003	Dist. Sys. Improvements	607,956	912,955	305,000	314,000	323,000	335,000	345,000	379,500	379,500	
WS-11004	Supply Sys. Improvements	3,592,792	4,307,792	715,000	366,000	377,000	390,000	402,000	442,200	442,200	
WS-19000	Mayfield Reservoir	-	-	-	-	-	-	-	-	-	
Subtotal, Ongoing Projects		4,935,519	7,313,759	2,378,240	2,040,270	2,154,130	2,212,930	2,288,630	2,347,700		
CUSTOMER CONNECTIONS (FEE FUNDED)											
WS-80013	Water System Extensions	12,630	973,130	960,500	989,000	1,018,700	1,100,000	1,100,000	1,100,000	1,100,000	
Subtotal, Customer Connections		12,630	973,130	960,500	989,000	1,018,700	1,100,000	1,100,000	1,100,000	1,100,000	
GRAND TOTAL		13,578,642	17,642,383	4,063,741	8,436,220	3,644,969	10,750,661	12,847,249	23,109,965		
Funding Sources											
Connection/Capacity Fees				960,500	989,000	1,018,700	1,100,000	1,100,000	1,100,000	1,100,000	
Other Utility Funds (Asset Mgmt, GIS Systems)				342,000	362,667	373,333	388,667	400,000	400,000	400,000	
Utility Rates				2,761,241	7,084,553	2,252,936	9,261,995	11,347,249	21,609,965		
		6/30/2024 Actual									
CIP-RELATED RESERVES DETAIL											
Reappropriations & Commitments & Accrual		13,577,938									